

Application No.: 09/406,330  
Amendment dated: September 6, 2005  
Reply to Office Action dated: June 3, 2005

### REMARKS/ARGUMENTS

Claims 1, 2, 6, 7, 11, 12, 16, 17, 21, 22, 26, and 27 are pending in the application. No claims have been amended, added, or cancelled.

Claims 1, 2, 6, 7, 11, 12, 16, 17, 21, 22, 26, and 27 are rejected under 35 U.S.C. §103(a) as being unpatentable over Roppongi et al., China Patent No. 1,199,902 (hereinafter "Roppongi") in view of Levi et al., U.S. Patent No. 6,137,656 (hereinafter "Levi"):

The present application claims priority to a provisional application filed on September 25, 1998. The Levi reference cited by the examiner is a United States patent with a filing date of October 26, 1998, and the Roppongi reference is an international application with a publication date of November 25, 1998. Additionally, the Roppongi application is assigned to TDK Corporation, and SAE Magnetics Ltd., the obligated assignee at the filing of the current application, is a wholly owned subsidiary of TDK Corporation dating back to August of 1986 (see attached web page). Therefore, neither Roppongi nor Levi is a properly cited reference for purposes of 35 U.S.C. §103(a).

Based on the arguments above, reconsideration and withdrawal of the rejection of claims 1, 2, 6, 7, 11, 12, 16, 17, 21, 22, 26, and 27 under 35 U.S.C. §103(a) is respectfully requested.

For all the above reasons, the Applicant respectfully submits that this application is in condition for allowance. A Notice of Allowance is earnestly solicited.

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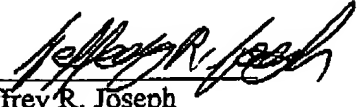
The Examiner is invited to contact the undersigned at (408) 975-7500 to discuss any matter concerning this application.

The Office is hereby authorized to charge any additional fees or credit any overpayments under 37 C.F.R. §1.16 or §1.17 to Deposit Account No. 11-0600.

Respectfully submitted,

KENYON & KENYON

Dated: September 6, 2005

By:   
Jeffrey R. Joseph  
(Reg. No. 54,204)

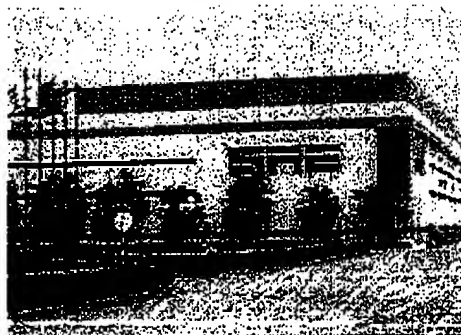
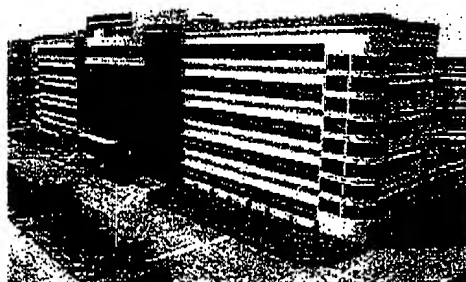
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SAE Magnetics (H.K.) Ltd. was established in October 1980 to meet the increasing demand of magnetic recording heads. In August 1986, SAE joined the TDK Corporation Group, the world's largest and most advanced ferrite manufacturer. Since then, the combination of SAE's technologies in head manufacturing and TDK's expertise in magnetic materials has brought SAE to a leading position in head manufacturing.

SAE continues to provide the best support to customers by developing and producing the best magnetic recording heads, including the advanced magnetoresistive (MR) technologies and the giant MR technologies.

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